

FROM McANDREWS, HELD, & MALLOY

(FRI) 8. 25' 06 15:22/ST. 15:21/NO. 4861050728 P 1



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TO: **Examiner B.T. Pendleton**  
Group Art Unit 2615

FAX NO.: 571 273 8300

FROM: **John A. Wiberg**

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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
Attorney Docket No. 13587US01

In the Application of:

D. Wu et al.

Serial No.: 10/082,950

Filed: February 26, 2002

For: METHOD AND APPARATUS OF  
PERFORMING SAMPLE RATE  
CONVERSION OF A MULTI-  
CHANNEL AUDIO SIGNAL

Examiner: B.T. Pendleton


Group Art Unit: 2615

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By:

  
John A. Wiberg  
Reg. No. 44,401

## RESPONSE TO OFFICE ACTION

MS: Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This paper is in response to the Office Action mailed June 2, 2006, in the above-identified application. This response is timely because it is being submitted within the period of reply ending September 2, 2006. In the Office Action, the Examiner rejected claims 1-5, objected to claims 6-10, and allowed claims 11-20.

Applicants respectfully request consideration of the following remarks.

A listing of the Claims begins on page 2.

Remarks begin on page 6.